IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 18063 of 2004

Between:

M/s. Nagaraja Enterprises, M.B. Raju Estate, Sangadigunta,
Guntur - 522 003. Rep. by its Proprietor, N. Lakshmi Kumari.

..... PETITIONER

AND

1 The Commercial Tax Officer, Gandhi Chowk, Tenali.
2 The Deputy Commissioner (CT), Guntur Division, Guntur.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampalli, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LV(1)2050/04 dated 2-9-2004 refusing to grant stay of collection of disputed tax of Rs.1,25,882 for the assessment year 2001-2002 as arbitrary and unjustified and consequently restrain the 1st Respondent from taking any coercive steps for recovery of disputed tax pending disposal of the appeal before the Sales Tax Appellate Tribunal

Counsel for the Petitioner:I.SUDHAKARA REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

The Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

6th October, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax Officer, Gandhi Chowk, Tenali.
2 The Deputy Commissioner (CT), Guntur Division, Guntur.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampalli, Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court of A.P, Hyderabad (OUT)

5 Two C.D copies